



Default Budget of the School District

Pelham Local School

For the period beginning July 1, 2024 and ending June 30, 2025

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 24, 2024

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
TROY J. BRESSETTE	CHAIR	
Dartene Greenwood	member	
G. David Wilkerson	member	
John Russell	MEMBER	
THOMAS GECAR	MEMBER	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$13,014,535	(\$57,830)	\$0	\$12,956,705
1200-1299	Special Programs	\$6,427,179	\$564,788	\$0	\$6,991,967
1300-1399	Vocational Programs	\$115,213	\$0	\$0	\$115,213
1400-1499	Other Programs	\$727,744	\$0	\$0	\$727,744
1500-1599	Non-Public Programs	\$15,131	\$0	\$0	\$15,131
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
Instruction Subtotal		\$20,299,802	\$506,958	\$0	\$20,806,760
Support Services					
2000-2199	Student Support Services	\$3,359,156	(\$44,384)	(\$2,500)	\$3,312,272
2200-2299	Instructional Staff Services	\$1,064,986	\$4,036	(\$14,939)	\$1,054,083
Support Services Subtotal		\$4,424,142	(\$40,348)	(\$17,439)	\$4,366,355
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$92,647	\$0	\$0	\$92,647
General Administration Subtotal		\$92,647	\$0	\$0	\$92,647
Executive Administration					
2320 (310)	SAU Management Services	\$0	\$0	\$0	\$0
2320-2399	All Other Administration	\$1,061,800	\$0	\$0	\$1,061,800
2400-2499	School Administration Service	\$2,019,443	\$0	\$0	\$2,019,443
2500-2599	Business	\$476,976	\$0	\$0	\$476,976
2600-2699	Plant Operations and Maintenance	\$3,102,642	\$0	\$0	\$3,102,642
2700-2799	Student Transportation	\$2,116,977	\$199,624	\$0	\$2,316,601
2800-2999	Support Service, Central and Other	\$1,424,031	\$0	(\$10,475)	\$1,413,556
Executive Administration Subtotal		\$10,201,869	\$199,624	(\$10,475)	\$10,391,018
Non-Instructional Services					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal		\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$1	\$0	\$0	\$1
4300	Architectural/Engineering	\$1	\$0	\$0	\$1
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$44,838	(\$44,838)	\$0	\$0
4600	Building Improvement Services	\$133,769	\$0	\$0	\$133,769
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal		\$178,609	(\$44,838)	\$0	\$133,771
Other Outlays					
5110	Debt Service - Principal	\$2,415,000	(\$5,000)	\$0	\$2,410,000
5120	Debt Service - Interest	\$1,491,308	(\$123,038)	\$0	\$1,368,270
Other Outlays Subtotal		\$3,906,308	(\$128,038)	\$0	\$3,778,270
Fund Transfers					
5220-5221	To Food Service	\$1,206,027	(\$29,271)	\$0	\$1,176,756
5222-5229	To Other Special Revenue	\$757,865	\$0	\$0	\$757,865
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$1,963,892	(\$29,271)	\$0	\$1,934,621
Total Operating Budget Appropriations		\$41,067,269	\$464,087	(\$27,914)	\$41,503,442



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4500	Reduction of PMS modular lease payment.
5120	Reduction in PHS Bond Interest and PMS Bond Interest in accordance with the payment schedule.
5110	Reduction in PHS Bond Principal in accordance with the payment schedule.
2200-2299	Salaries and benefits increases in accordance with PESPA CBA. Reduction for one time expense for PHS Library Shelving.
1100-1199	Reduction of salary and benefits for eliminated position, 1.0 PHS Business Teacher.
1200-1299	Reduction of salary and benefits for eliminated IA positions: 2.5 at PES, 1.0 at PMS, and 3.0 at PHS, total 6.5 FTE. Increases in Special Education Professional Services and Tuition.
2000-2199	Increase in salaries, decrease in benefits per CBA. Reduction in Psychology and Physical Therapy Services. Increase for Speech and Occupational Therapy. Reduction for one time expense PMS AED Equip.
2700-2799	Increase for required Special Education Transportation.
2800-2999	Reduction for one time expense for fingerprint system and HR software implementation fee.
5220-5221	Reduction of salaries and benefits for eliminated positions: 1.0 Driver and 1.0 PHS Kitchen Assistant.